

**Revenue Information Bulletin No. 05-020**  
**September 23, 2005**  
**State Inheritance Tax**

**Extension for Opening Successions in Hurricane Katrina Impacted Areas**

Louisiana Revised Statute 47:2401(B)(1) provides that, for deaths occurring after June 30, 2004, no inheritance tax is due and no inheritance tax return or any other succession related documentation is required to be filed with the Department of Revenue, provided application is filed with the court no later than the last day of the ninth month following the death of a decedent for either the judicial opening of the succession or the rendering of a judgment of possession.

In accordance with Executive Order No. KBB 2005-48, successions with filing deadlines of August 31, 2005, or September 30, 2005, will be considered timely opened if the application is submitted by October 25, 2005, for estates located in Hurricane Katrina impacted areas. If the application is not filed by October 25, 2005, inheritance tax will be due at the rates in place prior to July 1, 2004.

Affidavits of Small Succession as provided by CCP Article 3431 et seq. should continue to be filed with the Department of Revenue. An Affidavit of Small Succession is allowed when a person dies intestate, leaving no immovable property and having as heirs only his descendants, ascendants, brothers or sisters (or descendants thereof), or surviving spouse.

**Revocable Inter Vivos Trusts**

Louisiana Revised Statute 47:2401(B)(2) provides that for deaths occurring after June 30, 2004, no inheritance tax is due, and no inheritance tax return or any other succession related documentation is required to be filed with the Department of Revenue, provided a trust declaration is filed with the secretary of the Department of Revenue in accordance with the provisions of R.S. 47:2426 no later than the last day of the ninth month following the death of the decedent.

In accordance with Executive Order No. KBB 2005-48, trust declarations with a deadline of August 31, 2005, or September 30, 2005, will be considered timely filed if the application is submitted by October 25, 2005, for estates located in Hurricane Katrina impacted areas. If the trust declaration is not properly filed by October 25, 2005, inheritance tax will be due at the rates in place prior to July 1, 2004. The trust declaration must include the following:

1. The name, address, and social security number of the decedent.
2. The name and taxpayer identification number of the trust, if any.
3. The name and address of the declarant and his relationship to the trust.
4. The date of death of the decedent.
5. A statement by the declarant that the succession has not been judicially opened.

Questions should be addressed to the Taxpayer Services Division at (225) 219-0067.